

**Closed Caption Notes for The Basics of Accommodations Tax
Tutorial**



Welcome to the Basics of Accommodations Tax
tutorial developed by the South Carolina
Department of Revenue.

Outline

- Who remits Accommodations taxes/returns?
- Administrative requirements
- Filing requirements
- Amended return
- Contact information



The outline of this tutorial will be fairly simple.

- We'll begin with discussing which taxpayers are responsible for collecting and remitting Accommodations Tax returns and payments to the SC Department of Revenue.
- Then, we'll talk about all of the administrative requirements associated with accommodations taxes.
- We'll review the filing requirements including the tax returns that should be filed such as forms ST-388, ST-3T and ST-389.
- We'll also discuss filing an amended return and will provide you with contact information for our agency.

Who is required to file accommodations taxes?

- Code Section 12-36-920
- If you are any of the following that provide accommodations, you are liable for the sales tax on accommodations and must register and remit the tax;
 - Owner
 - Real Estate Agent
 - Listing Service
 - Broker
 - Online Travel Company



Who is required to file accommodations taxes?

South Carolina Code Section 12-36-920, Section A, states: A sales tax equal to seven percent is imposed on the gross proceeds derived from the rental or charges for any rooms, campground spaces, lodgings, or sleeping accommodations furnished to transients by any hotel, inn, tourist court, tourist camp, motel, campground, residence, or any place in which rooms, lodgings, or sleeping accommodations are furnished to transients for a consideration.

If you are the owner, Real estate agent, listing service, broker, or Online Travel Company representing any of the aforementioned entities, you are responsible for accommodations taxes.

Who is required to file accommodations taxes?

- Two exclusions:
 - Facilities consist of less than six sleeping rooms, contained on the same premises, which is used as the individual's place of abode.
 - 90 continuous days



There are two exclusions to the code section listing those taxpayers responsible for accommodations taxes:

- The tax does not apply where the facilities consist of less than six sleeping rooms, contained on the same premises, which is used as the individual's place of abode.
- The gross proceeds derived from the lease or rental of sleeping accommodations supplied to the same person for a period of ninety continuous days are not considered proceeds from transients.



Now that we've determined who is responsible for filing and paying accommodations taxes, let's talk about some of the administrative requirements for accommodations license holders.

Accommodations License

- Who is required to obtain an accommodations license?
- South Carolina Code Section 12-36-920; Section D
 - Business (i.e. hotel, motel)
 - Separate license for each location
 - Individual with multiple rental units
 - Separate license for each location
 - Property Management Companies managing multiple rental units
 - Does not need a separate license for each account
 - Accommodations license application should indicate Property Management



If your business is engaged in furnishing accommodations in South Carolina, you will need to apply for an accommodations license.

The law governing who should obtain an accommodations license can be found in South Carolina Code Section 12-36-920; Section D.

This essentially states that a business (such as a hotel or motel) that is subject to the sales tax on accommodations must have a separate license for each location.

An individual with multiple rental units must have a separate license for each location.

Property management companies managing multiple rental units do not need a separate license for each account. You will report the sales on accommodations in each county/municipality using the form ST-3T, which we will discuss later in the presentation.

Property Management companies will need to indicate that they are operating as such on the accommodations license application.

How to obtain an Accommodations license

- **Online:** Visit South Carolina Business One Stop at www.scbos.sc.gov



- **In Person:** Visit any one of the Department's six Taxpayer Service Centers
- **By Mail:** Complete Form SCDOR -111 and mail the application, along with \$50.00 (check or money order made payable to SCDOR) to:
SC Department of Revenue
Registration Unit
P. O. Box 125
Columbia SC 29214-0140

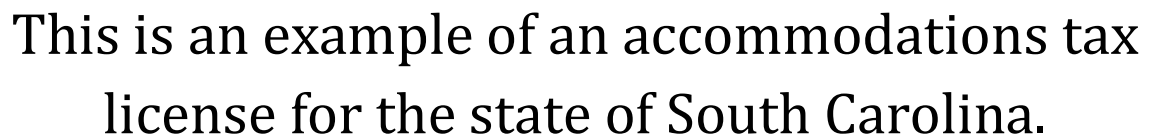


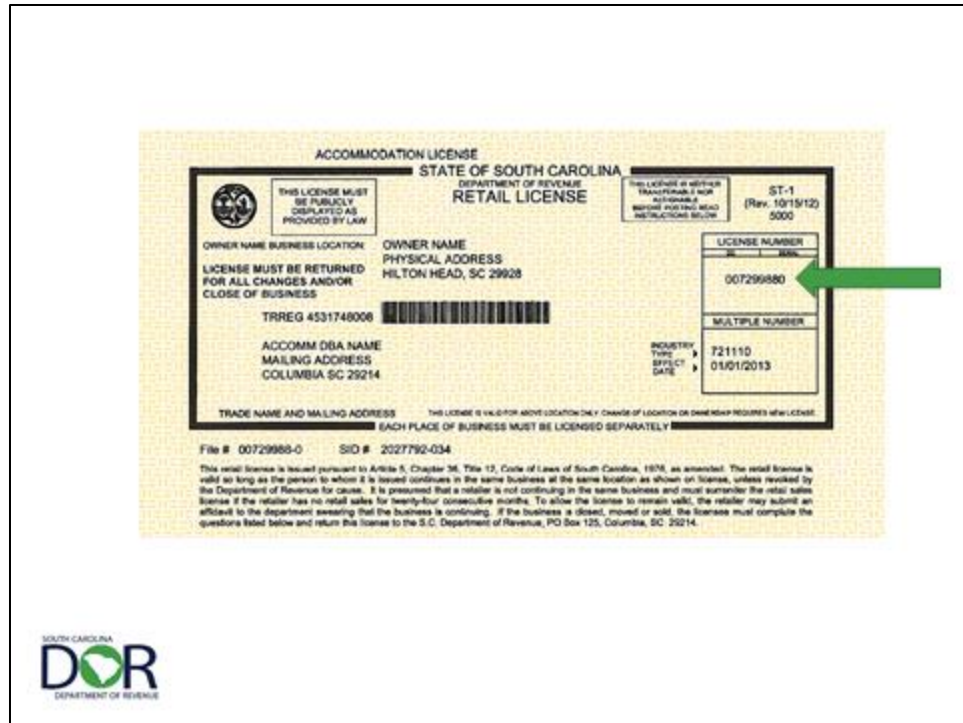
How can you apply for an accommodations license?

The quickest and easiest way is to register online. Visit the South Carolina Business One Stop's website at www.scbos.sc.gov. New users should select 'Sign Up' in the upper right hand corner. Create a username and password and go through the steps to register your business.

Another option for applying for a license is to visit any one of the Department of Revenue's six taxpayer service centers across the state. These centers are located in Charleston, Columbia, Florence, Greenville, Myrtle Beach and Rock Hill. Contact information for these offices will be provided at the end of the presentation.

The last option is to apply using the paper form SCDOR-111 and mail it to the SC Department of Revenue. The proper address is listed on the screen and is also printed on the SCDOR-111 at the top of the form.

[illegible]



The license number is nine digits.

If corresponding with our agency regarding your account, you should always refer to your accommodations license number.

As mentioned earlier in the presentation, business taxpayers with multiple locations must obtain a separate accommodations license for each location. You will also file tax returns for each license.

Registering with your County/Municipality

- Make sure you know all of the requirements of your county/municipality's accommodations tax process. This is the county/municipality where your rental property is located.
- State law permits local governments to impose a local accommodations tax of up to 3%. This is in addition to the statewide sales and accommodations taxes and the local sales tax, if applicable.
- **The local accommodations tax is collected by the local government imposing the tax, not the Department of Revenue.**



Once you apply for an accommodations license with the SC Department of Revenue, you will also need to register with the county/municipality in which your business or unit is located.

Contact your county/municipality to determine the requirements of their accommodations tax process.

State law permits local governments to impose a local accommodations tax of up to 3%. This is in addition to the statewide sales and accommodations taxes and the local sales tax, if applicable.

Please note that the local accommodations tax is collected by the local government imposing the tax. Not the Department of Revenue. You will want to clarify your responsibilities for filing and paying local accommodations tax with them.

Local Accommodations vs. State Accommodations

- Complete the State Application correctly
 - SCDOR -111 (Paper Format)
 - Section A, Line 9 – Physical Location address of Rental Property
 - SCBOS (Electronic Format)
- Complete the ST-3T
(*in addition to the ST-388 and ST-389 forms*)
 - This form is used to properly allocate money to the county/municipality



It's important that we take a moment to discuss the difference between local accommodations tax and state accommodations tax.

You'll report the sales tax on accommodations to both the county/municipality for which you have registered and to the SC Department of Revenue. A portion of the tax remitted to the SCDOR is allocated to counties/municipalities across the state. To make sure that the monies are properly allocated, taxpayers must do several things:

First, make sure that you have completed the state application for an accommodations license correctly. Use Section A, Line 9 of the SCDOR 111 or input the information correctly if using the SCBOS system.

You must use the physical location address of the rental property. This lets us know where the business/unit is located and what local taxes should be charged and collected for that rental property.

Again, allowing us to allocate the correct amount to counties/municipalities.

Another important item is that accommodations tax filers **MUST** complete the form ST-3T. We will go through this form later in the presentation.

The information contained in this form notifies the Department of Revenue how much accommodations taxes were collected in each county/municipality for which you have a business or unit. We utilize the information contained in this form to allocate monies to counties/municipalities across the state. If the information is incorrect, so is the allocation.

Correspondence

- Inform us of all changes to mailing address, physical address, or contact information.
 - Form SC-8822
- Use accommodations file number on all forms and correspondence
- Permanently closing
 - Return your accommodations license
 - Complete form C-278 (Account Closing Form)
 - Write 'FINAL' across the top of last paper return
- Sales tax on accommodations is collected on behalf of the state by the entity



Corresponding with our agency is very important. Inform us of all changes to mailing addresses, physical addresses or contact information. You can do this by completing the form SC-8822 and mailing it to us. This form can be found on our website, www.dor.sc.gov under Forms in the main navigation menu.

Remember to verify that your accommodations file number is on all forms and correspondence sent to our agency.

If a business **permanently** closes, you will also need to return your accommodations license to us and complete the form C-278, Account Closing Form.

Also– if your business files paper returns, write 'FINAL' across the top of the last paper return that your business mails to us.

Sales Tax on accommodations is collected on behalf of the state by the entity. It is not a tax paid by the owner of the business. Therefore, South Carolina is entrusting accommodations taxpayers to hold onto the tax they collect and remit it to the SC Department of Revenue. Business owners should not include that money in their profit.

Recordkeeping

- Filing system
- What records to keep:
 - Receipts
 - Rentals
 - Items purchased
 - Tax returns
 - Bills/Invoices
- Required to keep state tax records for three years
 - DOR recommends keeping for 5-7 years
- *Regulation 117-200.1; 117-200.2*



You'll want to keep some sort of organized filing system– whether it's paper or electronic.

What records should you keep?

- Keep all of your receipts: this includes those that you extend to the renter and receipts for any items that you purchase out of state for which use tax may be due.
- Also, keep any copies of your returns, cleared checks, confirmation numbers, cash register tapes, sales journals, and anything that could possibly be useful if you were to be audited.
- Keep copies of all bills and invoices.

You are required by law to keep state tax records for a minimum of three years. However, we recommend that you keep all records for at least five to seven years.

Additional information can be found in South Carolina Regulation 117-200.1 & 117-200.2.

Notification Requirements

- Code Section 12-36-920(C) reads:
- Real estate agents, brokers, corporations, listing services required to remit taxes under this section shall notify the department if rental property, previously listed by them, is dropped from their listings.
 - Property owner then becomes liable for collection and remittance of the accommodations tax
- See SC Information Letter #11-19 for details how to make proper notification.
 - Available at www.dor.sc.gov.



SC Code Section 12-36-920(C) reads:

Real estate agents, brokers, corporations, or listing services required to remit taxes under this section shall notify the department if rental property, previously listed by them, is dropped from their listings.

The property owner then becomes liable for collection and remittance of the accommodations tax.

See SC Information Letter #11-19 for details on how to make proper notification if rental property, previously listed by them, is dropped from their listings. This document can be found on our website, www.dor.sc.gov. Hover over News & Resources in the Navigation at the top of the page and select Law & Policy.



Now let's talk about the filing requirements for taxpayers with an accommodations tax license.

Filing Requirements

- **Monthly** — tax liability is more than \$100 per month
- **Quarterly** — tax liability is less than \$300 per quarter
- **Annually** — tax liability is less than \$200 per year

Code Section 12-36-2580



As an accommodations license holder, your filing frequency is based upon your tax liability—or how much sales tax on accommodations has been collected by your business. If your tax liability is more than \$100.00 per month you are required to be a monthly filer.

If your business' total tax liability is less than \$100.00 per month, or it totals less than \$300.00 per quarter, you may be a quarterly filer.

There are also annual filers. That applies to taxpayers that have a tax liability for the entire year that is less than \$200.00.

The SC Department of Revenue reviews filing frequencies on an annual basis to ensure that a business's filing requirements are in line with their tax liability. We may change a business from quarterly filing to monthly filing if our records indicate that your tax liability is more than \$100 per month.

If you are set up as a monthly filer, and believe that you should be a quarterly filer. You should notify our agency **in writing** to request a change in filing frequency. South Carolina Code Section 12-36-2580 explains the special authorization to pay tax quarterly.

Due Date

- Returns are due no later than the 20th of the month following the period for which you are filing
- If the due date falls on a weekend or legal holiday, the return is due on the next business day.



The accommodations tax return is due on or before the 20th day of the month following the close of the period ended.

We encourage all taxpayers to file and pay their taxes electronically. To be considered timely filed, the return must be received or postmarked by the 20th of the month. If the 20th falls on a weekend or legal holiday, the return is due on the next business day.

Discount

- Taxpayers are allowed a discount for filing returns and paying taxes timely.
 - If total tax due (for all taxes) is less than \$100, the discount is 3%
 - If total tax due (for all taxes) is \$100 or more, the discount is 2%



When you filing your tax returns, always file and pay on time!

If you file timely with us and you pay the full tax amount due, you're entitled to take a discount on your return.

If the total tax amount due for state and local taxes (if applicable) is less than \$100, the discount is 3%.

If the total tax amount due for state and local taxes (if applicable) is more than \$100, the discount is 2%.

Discount Maximum

- \$3,000 in a state fiscal year
 - July 1 through June 30
 - Per entity, all locations, for all tax types
- \$3,100 if you file Electronically



\$3,000 is the total discount that can be taken in a state fiscal year. The state fiscal year is July 1st through June 30th

This discount is per entity (this includes all locations and tax types).

You will obtain an additional \$100 discount if you file using our electronic services such as eSales or Electronic Data Interchange.

What happens if you don't file...

- Proposed Assessment
- Assessment
- Lien



If we don't receive a tax return from your business, you will begin the Failure to File process.

The first notice you'll receive from us is a Proposed Assessment. Since you didn't file a return and we don't know how much you collected in sales tax on accommodations, the figures on this assessment will be estimated. The estimated figures will be based on the type of business' history OR if you have filed previously, the estimated figures will be based on your entity's history. It will also contain penalties and interest.

If you still don't respond to the notice, you will move further through the process. Your next notice from us will be an assessment with estimated figures, continual accrual of penalties and interest, AND a lien date.

If you don't respond to this notice, the next phase of the process is the lien stage.

The lien will be placed on either the business or the owner of a business (if it's set up as a sole proprietorship).

Penalty & Interest

- Failure to **File** Penalty
 - 5% per month (up to 25%)
- Failure to **Pay** Penalty
 - ½% per month (up to 25%)
- Interest applied at the standard federal rate
- P&I Calculator on DOR website (www.dor.sc.gov)



Let's say something comes up—you have an unexpected situation and you can't pay your tax due;

We suggest that you *at least* file your tax return. It reduces the amount of penalties that are applied.

- If we don't receive a return at all, your business will be penalized for failing to file at a rate of 5% of the tax owed per month—up to 25%.

The penalty for failing to PAY your tax is a ½% of the tax owed per month up to 25%. So make sure, if all else fails, you send in a return with your figures on it. It's the best thing you can do.

Interest is applied at the standard federal rate.

If for some reason you are ever late filing or paying, you can calculate your own penalty and interest using the P&I Calculator on our website---
www.dor.sc.gov. Hover over eServices in the Navigation at the top of the page and select Penalty & Interest Calculator.

Accommodations Tax Rate

2% state accommodations tax
+5% state sales tax
for a total of 7%



The charge for providing accommodations is subject to the statewide sales tax rate of 7% (2% state accommodations tax and 5% state sales tax) plus any applicable local sales and use tax rates administered and collected by the Department on behalf of the counties.

As discussed earlier in the presentation, the 2% accommodations tax is what is allocated back to the counties/municipalities across the state. This is why the proper filling out of the ST-3T is so important.

Individuals 85 Years and Older

- Excluded from 1% of the 7% Accommodations Tax Rate
 - Taxed at 6% rate (4% state sales tax + 2% accommodations tax)
- Excluded from 1% of the 6% for Additional Guest Charges
 - Taxed at 5% rate
- Retailers must post sign
 - See SC Revenue Ruling #08-5



**INDIVIDUALS 85 YEARS
AND OLDER**
You are entitled to a 1% state
sales tax reduction on items
purchased for your personal use.
You must ask for the reduction
and present proof of your age at
the cash register.

Individuals 85 years and older are excluded from 1% of the 7% accommodations tax rate. They are taxed at a rate of 6% (4% state sales tax plus 2% accommodations tax).

They are also excluded from 1% of the 6% rate for additional guest charges. They are taxed at a rate of 5%.

All taxpayers with an accommodations license must post the sign.

Accommodations Tax Exemptions

- Federal Government
 - See SC Revenue Ruling # 13-2
 - See SC Regulation 117-307.6
- Foreign Diplomats
 - See SC Revenue Ruling #13-2
- www.dor.sc.gov
 - News & Resources > Law & Policy



There are various items that are exempted from the tax due on accommodations.

Accommodations provided to the federal government and foreign diplomats are exempt from the tax. Specific instructions regarding the rental to federal government employees and foreign diplomats can be found in the following department advisory opinions:

Revenue Ruling #13-2

Regulation 117-307.6

All Department Advisory Opinions can be found on the SCDOR's website, www.dor.sc.gov. Hover over News & Resources in the Navigation at the top of the page and select Law & Policy.

Guest Charges

- 6% on additional guest charges include:
 - Room service
 - Laundering & dry-cleaning (guests)
 - In room movies
 - Telephone service
 - Meeting rooms

See SC Regulation 117-307



There is a 6% sales tax charged on additional guest charges. The tax is applied to the following additional guest charges:

- Room service
- Laundering & dry cleaning (for guests)
- In room movies
- Telephone services
- And Meeting rooms rented by hotel guests.

Reference South Carolina Regulation 117-307 for additional information.

Local Taxes

- Voters in counties across the state enact local taxes
- Generates funds for certain projects
- Local Tax Types
 - Capital Projects
 - Local Option
 - School District/Education Capital Improvement
 - Transportation
 - Tourism Development



Voters in counties across the state can vote to enact a special local tax for their county or municipality to generate funds for certain projects.

There are five types of special local taxes: Capital Projects, Local Option, School District/Education Capital Improvement, Transportation, and Tourism Development.

Form ST-388:

State Sales, Use, and Accommodations Tax Return

- Used to report accommodations tax, sales of tangible personal property and any use tax imposed on purchases
- Summary for the detail data on the ST-3T & ST-389
- Submit along with forms ST-3T & ST-389
- File ST-388 if you have zero accommodations



There are three tax forms that accommodations filers are responsible for: ST-388, ST-3T, and the ST-389.

Form ST-388, *the State Sales, Use, and Accommodations Tax Return*, is used by taxpayers who are liable to report the state sales tax imposed on accommodations PLUS sales of tangible personal property and any use tax imposed on purchases.

This is a three page form.

SALES AND USE TAX - Worksheet #1

Item 1. Gross Proceeds of Sales, Accommodations, Rentals, and Withholdings for One Year (Enter all sales less 10% REUSE AMOUNT OF SALES TAX) _____

Item 2. Out-of-State Purchases Subject to Use Tax _____

Item 3. All Gross Proceeds of Sales/Accommodations and Withholdings for One Year (Enter Items 1 and 2. Enter total here and on line 1 on front of ST-388.) _____

If local tax is applicable, enter total on line 1 of ST-388 worksheet.

Item 4. Gross Proceeds of Sales/Accommodations and Withholdings for One Year (Enter Items 1 and 2. Enter total here and on line 1 on front of ST-388.) _____

Item 5. Out-of-State Purchases Subject to Use Tax _____

Item 6. Total Gross Proceeds of Sales at 6% (Add lines 4 and 5. Enter total here and on line 1A, Columns A on front of ST-388.) _____

Item 7. Sales and Use Tax Allowable Deductions (Derive by Type of Deduction and Amount of Deduction)

Type of Deduction	Amount of Deduction
a. Sales Exempt During "Sales Tax Holiday"	1. _____
b. Sales and 2020.00 delivered into Columbia, Pennsylvania	2. _____
	3. _____
	4. _____
	5. _____
	6. _____
Item 8. Total Amount of Deductions (Enter total amount of deductions here and on line 5, Column A on front of ST-388.)	7. _____
Item 9. Net Taxable Sales and Purchases (Item 6 minus Item 7 should agree with line 5, Column A on front of ST-388.)	8. _____

REMEMBER: Form ST-388 must be completed and attached for all local taxes.

For questions regarding this form, call (803) 686-0000.

I authorize the Director of the Department of Revenue or delegate to discuss this return, attachments and related tax matters with the person: ☐ Tax ☐ No. Preparer's name: _____, phone number: _____.

I hereby certify that I have examined this return and to the best of my knowledge and belief it is a true and accurate return.

Signature/Name: _____ Date: _____ E-mail Address: _____

WARNING: This return becomes VOID if not signed after the 30th day prior to payment due on or before the 28th following the close of the period. Sign and date this return.

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6% SALES AND USE TAX - Worksheet #3

This section is used for reporting total charges for income, lodging and accommodations subject to the State sales tax rate of 6%. The gross proceeds from charges for accommodations must be entered on Item 10 of worksheet #3 subject to 2% (see table) and Item 14 of worksheet #4 subject to 2% (see table) to properly report sales subject to the 6% state sales tax rate.

Item 10. Total Gross Proceeds of Sales/Accommodations, Rentals and Withholdings for One Year (Enter Items 1 through 9. Enter total here and on line 1A, Column B on front of ST-388.) _____

Item 11. Sales and Use Tax Allowable Deductions (Derive by Type of Deduction and Amount of Deduction)

Type of Deduction	Amount of Deduction
a. Sales of Accommodations for Rental	1. _____
	2. _____
	3. _____
	4. _____
	5. _____
	6. _____
	7. _____
	8. _____
Item 12. Total Amount of Deductions (Enter total amount of deductions here and on line 5, Column B on front of ST-388.)	9. _____
Item 13. Net Taxable Sales and Purchases (Item 10 minus Item 9 should agree with line 5, Column B on front of ST-388.)	10. _____


2% ACCOMMODATIONS TAX - Worksheet #4

Item 14. Gross Proceeds of Sales from the Rental of Transient Accommodations (Enter total sales of accommodations here and on line 1B, Column C, on front of ST-388.) _____

Item 15. Sales and Use Tax Allowable Deductions (Derive by Type and Amount of Deduction)

Type of Deduction	Amount of Deduction
Sales of Accommodations for Rental	1. _____
	2. _____
	3. _____
	4. _____
Item 16. Total Amount of Deductions (Enter total amount of deductions here and on line 5, Column C on front of ST-388.)	11. _____
Item 17. Net Taxable Sales and Purchases of Transient Accommodations (Item 14 minus Item 15 should agree with line 5 of Column C on front of ST-388.)	12. _____

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SOUTH CAROLINA
DOR
DEPARTMENT OF REVENUE

There are four worksheets included on pages 2 and three that should be filled out first. The information contained in these worksheets will transfer back to the front page of the ST-388.

Form ST-388:

State Sales, Use, and Accommodations Tax Return

- Used to report accommodations tax, sales of tangible personal property and any use tax imposed on purchases
- Summary for the detail data on the ST-3T & ST-389
- Submit along with forms ST-3T & ST-389
- File ST-388 if you have zero accommodations



Form ST-388 is a summary form for the State Sales, Use, and Accommodations Tax Return. It includes sections for taxpayer information, tax calculation, and payment details. The form is designed to be filed along with the ST-3T and ST-389 forms.

Key sections include:

- Section 1: Taxpayer Information (Name, Address, Phone, etc.)
- Section 2: Tax Calculation (Total Sales, Use, and Accommodations Tax, Total Tax Due, etc.)
- Section 3: Payment Details (Total Amount Due, Payment Method, etc.)

Important: Sign and date return on reverse side.

This form summarizes detailed data reported on the ST-3T & ST-389.

Form ST-388 must be submitted to the Department at the same time as Forms ST-3T and ST-389.

If you are licensed with the Department for the purposes of remitting sales tax on accommodations, you must file the ST-388 return even if there is no tax due for the period.

Form ST-3T:
*State Accommodations
 Report by County or
 Municipality*

- Filed with form ST-388 at the (even if one rental unit)
- Report 2% portion of the total gross proceeds from business done in each county or municipality.
 - 2% portion is reported and paid under Column C of the ST-388
- This form **MUST** be filed



Form ST-3T must be filed with the Form ST-388 at the time of filing even if you have one rental unit.

You must use this form to separately **report** the 2% portion of the total gross proceeds from business done in each county or municipality.

The total on the form ST-3T should match the amount reported on the form ST-388, Column C. The ST-3T is not used to report Local taxes.

This form **MUST** be filed. Failure to submit this form and with the correct code may result in penalties for each month not filed.

Form ST-389: *Schedule for Local Taxes*

- Used to report the local sales and use tax
- Note: Not required if located in a county that does not impose a local tax



The ST-389 form is used to report local sales and use tax.

The Form ST-389 is a multi-part form with Capital Projects reported on page 1, School District taxes reported on page 3; and Transportation, and Catawba Sales Tax reported on page 4. The county names and codes for these taxes are preprinted only on pages 1, 3 and 4.

Local Option taxes are required to be reported on page 5. Use only the codes listed on page 6 of Form ST-389 to report the location(s) subject to the local option tax.

Page 7 is used to report the Tourism Development Tax. The municipality name and code is preprinted on this page.

Note: This form is not required to be filed with the ST-388 if the rental location- all rental locations- are located in counties that do not impose a local tax.

Electronic Filing Options

- www.dor.sc.gov
 - eServices
 - File & Pay Now



- DOR eSales-
 - ST-3 - Sales and Use Tax Return
 - ST-388 - Sales, Use, Accommodations Tax Return
 - ST-389 – Schedule for Local Taxes
 - ST-455- Sales, Use, Maximum Tax and Special Filers
- Payment by EFW (Electronic Funds Withdrawal/Bank Draft) or credit card (MasterCard and VISA)



Our preferred method of filing and payment is through electronic means using our eSales application. You can access this system through our agency's website, www.dor.sc.gov.

There are several different types of sales tax returns that can be filed using this system:

- Taxpayers can file the ST-3 electronically which is the State Sales and Use Tax return for retailers.
- If you're paying accommodations taxes via form ST-388, you can do that online.
- The ST-389, Schedule for Local Taxes, can be filed using eSales as well.
- You can also file Maximum Tax form (ST-455) if you're selling items such as cars.

There are two ways to pay: Electronic funds withdrawal (which is similar to a bank draft) or via credit card. Currently, our system accepts MasterCard and Visa only.

If using eSales, you must pay at the time of filing.

Refund Information

- Refund process – ST-14 (Claim for Refund)
 - Include amended ST-388, ST-3T, & ST-389
 - Check the 'amended return' box at the top of the ST-388

The image shows the top portion of the South Carolina State Sales, Use, and Accommodations Tax Return (ST-388). A green arrow points to the 'AMENDED Return' checkbox, which is located under the heading 'Place an X in all boxes that apply. USE BLACK INK ONLY.' Other options include 'Change of Address' and 'Business Permanently Closed'. The form also includes fields for 'Date', 'FEDERAL IDENTIFICATION NO. (FEIN)', and 'SIC NO.'. The title of the form is 'STATE SALES, USE, AND ACCOMMODATIONS TAX RETURN' and it is identified as 'ST-388 (Rev. 12/04) 5062'.



If you have made an error or have overpaid your accommodations tax and believe that you are due a refund, you can submit a Claim for Refund with the SC Department of Revenue.

To do this, complete the ST-14- Claim for Refund form. Include an amended ST-388 (check the amended return box at the top of the form), amended ST-3T, amended ST-389, and a letter explaining the basis for your claim and mail to the SC Department of Revenue at the address indicated on the form.

The ST-14, Claim for Refund, can be found on the Department of Revenue's Website www.dor.sc.gov. Hover over Forms in the navigation at the top of the page and select Download a Form. Then, select Sales and Use. The 'Claim for Refund', form ST-14, is located halfway down the page.

Claims for Refund can not be submitted electronically.

Contact Information

(803) 898-5970



If you have any questions regarding accommodations tax, please contact our agency at (803) 898-5970; Monday through Friday from 8:30 am to 4:45 pm.

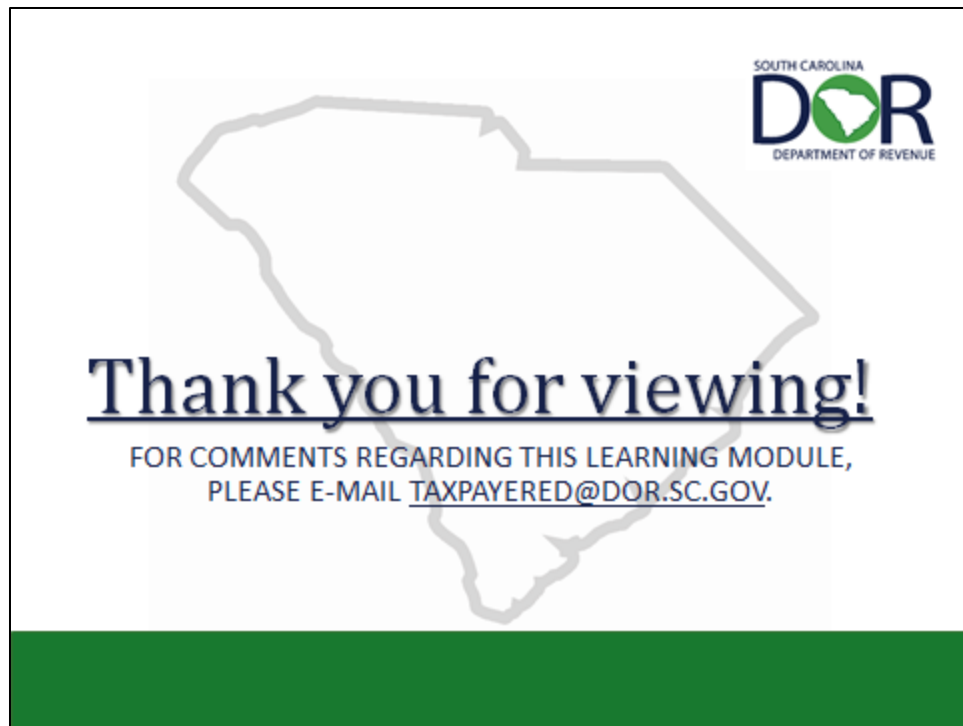
Taxpayer Service Centers

Columbia Main Office	300A Outlet Pointe Boulevard Columbia, SC 29210 Phone: 803-898-5000
Charleston	2 South Park Circle Suite 100 Charleston, SC 29407 Phone: 843-852-3600
Florence	1452 West Evans Street Florence, SC 29501 Phone: 843-661-4850
Greenville	545 North Pleasantburg Drive Suite 300 Greenville, SC 29607 Phone: 864-241-1200
Myrtle Beach	1330 Howard Parkway Myrtle Beach, SC 29577 Phone: 843-839-2960
Rock Hill	454 South Anderson Road Business and Technology Center Suite 202 Rock Hill, SC 29730 Phone: 803-324-7641



You can also visit any of our taxpayer service centers located across the state. Each service center is staffed with agency employees that can assist you during regular business hours.

Taxpayers can also meet in-person with a DOR representative at a Satellite Offices. These offices are only staffed on certain days and times of the week. A full listing of the satellite offices can be found on our website, www.dor.sc.gov. . Hover over Contact in the navigation at the top of the page and select In-Person.



Thank you for viewing the Basics of Accommodations Tax tutorial.

For comments regarding this learning module, please e-mail TaxpayerEd@dor.sc.gov.

And again, please don't hesitate to contact our agency with any questions that you have.